



BEFORE THE STATE BOARD OF EQUALIZATION
OF THE STATE OF CALIFORNIA

In the Matter of the Appeal of)
)
OLIVER WILLIAMS)

For Appellant: Oliver Williams,
 in pro. per.

For Respondent: Jon Jensen and
John R. Akin
Tax Counsels

O P I N I O N

This appeal is made pursuant to section 18593 of the Revenue and Taxation Code from the action of the Franchise Tax Board on the protest of Oliver Williams against proposed assessments of additional personal income tax and penalties in the total amounts of \$239.00 and \$443.30 for the years 1978 and 1979, respectively.

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The issue in this matter is whether appellant has established any error in respondent's proposed assessments.

Respondent received information from the California Employment Development Department attributing income to appellant for **1978** and **1979** as follows:

1978	City of Los Angeles	\$10,088.00
1979	City of Los Angeles	11,000.00
	Valley Federal Savings & Loan	21.00

Appellant was advised that there was no record of his having filed returns for those years and that he was required to do so. He failed to respond to the demand that he file the returns, and accordingly, respondent issued notices of proposed assessment for the respective years. Various penalties were also assessed.

Appellant protested, taking the position that he owed no taxes to the State of California because his **employment** agreement with the City of Los Angeles did not include a statement that he would pay taxes. After due consideration, respondent affirmed its proposed assessment resulting in this appeal.

It is well settled that respondent's determinations of tax and penalties are presumptively correct, and the taxpayer bears the burden of proving them erroneous. (Appeal of Ronald W. Matheson, Cal. St. Bd. of Equal., Feb. 6, 1980; Appeal of David A. and Barbara L. Beadling, Cal. St. Bd. of Equal., Feb. 3, 1977; Appeal of Myron E. and Alice Z. Gire, Cal. St. Bd. of Equal., Sept. 10, 1969.)

In this appeal, appellant takes the same position as in his protest. Our view of his statements is that they are equivalent to a declaration that he does not owe the money. Such an unsupported statement is not sufficient to shift the burden of proof to respondent. (Appeal of K. L. Durham, Cal. St. Bd. of Equal., March 4, 1980.) Accordingly, appellant has failed to carry his burden of proving respondent's determinations erroneous. Respondent's proposed assessments must therefore be sustained. (Appeal of Myrtle T. Peterson, Cal. St. Bd. of Equal., April 6, 1978.)

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O R D E R

Pursuant to the views expressed in the opinion of the board on file in this proceeding, and good cause appearing therefor,

IT IS HEREBY ORDERED, ADJUDGED AND DECREED, pursuant to section **18595** of the Revenue and Taxation Code, that the action of the Franchise Tax Board on the protest of Oliver Williams against proposed assessments of additional personal income tax and penalties in the total amounts of \$239.00 and \$443.30 for the years 1978 and 1979, respectively, be and the same is hereby sustained.

Done at Sacramento, California, this 16th day
of November , 1981, by the State Board of Equalization,
with Board Members Mr. Dronenburg, Mr. Reilly, Mr. Bennett
and Mr. Nevins present.

Ernest J. Dronenburg, Jr. _____, Chairman

George R. Reilly _____, Member

William M. Bennett , Member

Richard Nevins _____, Member

_____, Member